



FY 2023
STATE OF ARIZONA
SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET
DISTRICTWIDE BUDGET

Adopted

Version

BY THE GOVERNING BOARD

We hereby certify that the Budget for the Fiscal Year 2023 was

Proposed June 28, 2022

Adopted July 12, 2022

Revised

Date

SIGNED

SIGNED

The FY 2023 budget file for the version described above will be uploaded via
the Common Logon on ADE’s website by July 13, 2022 .

Type the Date as MM/DD/YYYY

Superintendent Signature

Business Manager Signature

Dr. Anna Battle

Gina Salazar

Superintendent Name (Typed Name)

Business Manager Name (Typed Name)

District Contact Employee: Gina Salazar

Telephone: 520-316-3360 x1107 Email: gsalazar@cguhsd.org

REVENUES AND PROPERTY TAXATION

1. Total Budgeted Revenues for Fiscal Year 2022		\$ 42,000,000
2. Estimated Revenues by Source for Fiscal Year 2023 (excluding property taxes)		
Local	1000	\$ 2,000,000
Intermediate	2000	\$ 2,100,000
State	3000	\$ 16,000,000
Federal	4000	\$ 6,000,000
TOTAL		\$ 26,100,000

3. District Tax Rates for Prior and Budget Fiscal Years (A.R.S. §15-903.D.4)

	Prior FY 2022	Est. Budget FY 2023
Primary Tax Rate:	2.1351	2.1351
Secondary Tax Rates:		
M&O Override	0.3959	0.3959
Special Program Override		
Capital Override		
Class A Bonds		
Class B Bonds	0.4384	0.4384
CTED		
Desegregation		
Total Secondary Tax Rate	0.8343	0.8343

TOTAL BUDGETED EXPENDITURES AND AGGREGATE SCHOOL DISTRICT BUDGET LIMIT (A.R.S. §15-905.H)

	Budgeted Expenditures	Budget Limit
1. Maintenance and Operation Fund (from pages 1, line 30 and 7, line 11)	\$ 41,670,153	\$ 41,670,153
2. Unrestricted Capital Fund (from pages 4, line 10 and 8, line 12)	\$ 6,254,195	\$ 6,254,195
3. Federal Projects Other Than Impact Aid (from Budget, page 6, Federal Projects, line 18 minus line 16)		\$ 14,794,722
4. Total Aggregate School District Budget Limit (sum of lines 1 through 3)		\$ 62,719,070

AVERAGE TEACHER SALARIES (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2023 (budget year)	\$ 55,715
2. Average salary of all teachers employed in FY 2022 (prior year)	\$ 54,090
3. Increase in average teacher salary from the prior year	\$ 1,625
4. Percentage increase	3%

Comments on average salary calculation (Optional):

DISTRICT CONTACT INFORMATION

	Prefix	First Name	Last Name	Email Address	Telephone Number	Extension
Superintendent	Dr.	Anna	Battle	abattle@cguhsd.org	520-316-3360	1101
Executive Assistant to Superintendent	Mrs.	Mary	Rosenbam	mrosenbam@cguhsd.org	520-316-3360	1102
Chief Financial Officer	Dr.	Matt	Strom	mstrom@cguhsd.org	520-316-3360	
Business Manager 1	Ms.	Gina	Salazar	gsalazar@cguhsd.org	520-316-3360	1107
Business Manager 2	Mrs.	Tami	Fuller	tfuller@cguhsd.org	520-316-3360	1112
Business Consultant						
School District Employee Report (SDER) Coordinator	Mrs.	Pam	Reynolds	preynolds@cguhsd.org	520-316-3360	1104
SPED Data Reporting Coordinator	Mrs.	Lee	Brown	lbrown@cguhsd.org	520-316-3360	
AzEDS/ADM Data Coordinator	Ms.	Jeanette	Beechum	jbeechum@cguhsd.org	520-316-3360	1106
Transportation Data Reporting Coordinator	Ms.	Gina	Salazar	gsalazar@cguhsd.org	520-316-3360	1107
CTE Coordinator	Mrs.	Lisa	Miller	lemiller@cguhsd.org	520-316-3360	
Poverty Coordinator						
Assessments Coordinator	Dr.	Johanna	Even	jeven@cguhsd.org	520-316-3360	1143
Curriculum Coordinator	Dr.	Johanna	Even	jeven@cguhsd.org	520-316-3360	1143
Information Technology (IT) Director	Mr.	David	Griffis	dgriffis@cguhsd.org	520-316-3360	1701
Bookstore Manager	Mrs.	Tami	Fuller	tfuller@cguhsd.org	520-316-3360	1112
Governing Board Member	Mr.	Jack	Hennes	jhenness@cguhsd.org	520-316-3360	
Governing Board Member	Mr.	Ralph	Lopez	rlopez@cguhsd.org	520-316-3360	
Governing Board Member	Mrs.	Kelly	Herrington	kherrington@cguhsd.org	520-316-3360	
Governing Board Member	Mr.	Chuck	Wright	cwright@cguhsd.org	520-316-3360	
Governing Board Member	Mr.	Taylor	Kerby	tkerby@cguhsd.org	520-316-3360	
Governing Board Member						
Governing Board Member						
Governing Board Member						
Governing Board Member						

	SELECT from Dropdown	
Student Information Systems (SIS) Vendor	PowerSchool (PowerSchool)	
Accounting Information System	Infinite Visions	
Bookstore Cash Receipting System	InTouch Receipting	
District's website home page address	www.cguhsd.org	

DISTRICT NAME			Casa Grande Union High School Distict #82		COUNTY		Pinal		CTD NUMBER		110502000		VERSION		Adopted																		
FUND 001 (M&O)																	MAINTENANCE AND OPERATION (M&O) FUND																
Expenditures		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals		% Increase/ Decrease																						
		Prior FY	Budget FY						Prior FY 2022	Budget FY 2023																							
100 Regular Education																																	
1000 Instruction	1.	0.00		13,089,815	3,495,358	135,000	60,000	10,000	13,950,582	16,790,173	20.4%																						
2000 Support Services																																	
2100 Students	2.	0.00		1,800,000	473,581	13,975	40,000	8,000	2,255,233	2,335,556	3.6%																						
2200 Instructional Staff	3.	0.00		550,000	90,000	105,000	20,000	5,000	723,748	770,000	6.4%																						
2300 General Administration	4.	0.00		779,377	301,926	65,094	7,834	21,990	1,089,032	1,176,221	8.0%																						
2400 School Administration	5.	0.00		911,093	397,589	30,000	70,000	5,000	1,347,500	1,413,682	4.9%																						
2500 Central Services	6.	0.00		894,253	222,574	854,361	23,607	2,000	1,757,000	1,996,795	13.6%																						
2600 Operation & Maintenance of Plant	7.	0.00		1,877,684	1,045,636	871,180	1,550,923	8,000	5,563,403	5,353,423	-3.8%																						
2900 Other	8.	0.00							0	0	0.0%																						
3000 Operation of Noninstructional Services	9.	0.00		88,000	20,000	5,000	10,000	5,000	247,000	128,000	-48.2%																						
610 School-Sponsored Cocurricular Activities	10.	0.00		140,000	35,000		10,000	10,000	191,000	195,000	2.1%																						
620 School-Sponsored Athletics	11.	0.00		750,000	165,000	20,000	30,000	15,000	893,959	980,000	9.6%																						
630 Other Instructional Programs	12.	0.00							0	0	0.0%																						
700, 800, 900 Other Programs	13.	0.00							0	0	0.0%																						
Regular Education Subsection Subtotal (lines 1-13)	14.	0.00	0.00	20,880,222	6,246,664	2,099,610	1,822,364	89,990	28,018,457	31,138,850	11.1%																						
200 and 300 Special Education																																	
1000 Instruction	15.	0.00		3,031,258	1,192,880	592,489	61,026	10,000	4,441,564	4,887,653	10.0%																						
2000 Support Services																																	
2100 Students	16.	0.00		734,581	207,592	209,610	13,663	10,000	1,177,623	1,175,446	-0.2%																						
2200 Instructional Staff	17.	0.00		300,980	60,568	30,000	10,000	10,000	403,041	411,548	2.1%																						
2300 General Administration	18.	0.00		0	0	0	0	0	19,500	0	-100.0%																						
2400 School Administration	19.	0.00		0	0	0	0	0	0	0	0.0%																						
2500 Central Services	20.	0.00		0	0	1,426	7,344	0	6,000	8,770	46.2%																						
2600 Operation & Maintenance of Plant	21.	0.00		0	0	1,386	0	0	0	1,386	--																						
2900 Other	22.	0.00		0	0	0	0	0	0	0	0.0%																						
3000 Operation of Noninstructional Services	23.	0.00		0	0	0	0	0	0	0	0.0%																						
Subtotal (lines 15-23)	24.	0.00	0.00	4,066,819	1,461,040	834,911	92,033	30,000	6,047,728	6,484,803	7.2%																						
400 Pupil Transportation	25.	0.00					3,700,000	346,500	3,650,000	4,046,500	10.9%																						
510 Desegregation (from Districtwide Desegregation Budget, page 2, line 44)		26.	0.00	0.00	0	0	0	0	0	0	0.0%																						
530 Dropout Prevention Programs	27.	0.00							0	0	0.0%																						
540 Joint Career and Technical Education and Vocational Education Center		28.	0.00	0.00	0	0	0	0	0	0	0.0%																						
550 K-3 Reading Program	29.	0.00							0	0	0.0%																						
Total Expenditures (lines 14, and 24-29) (Cannot exceed page 7, line 11)		30.	0.00	0.00	24,947,041	7,707,704	2,934,521	5,614,397	466,490	37,716,185	41,670,153	10.5%																					

The district has budgeted an amount in the M&O Fund equal to the General Budget Limit as calculated on page 7 of 8.

SPECIAL EDUCATION PROGRAMS BY TYPE (M&O Fund Programs 200 and 300)

(A.R.S. §§ 15-761 and 15-903)		
	Prior FY	Budget FY
1. Total All Disability Classifications	5,247,728	5,679,803
2. Gifted Education	0	
3. Remedial Education	0	
4. ELL Incremental Costs	0	
5. ELL Compensatory Instruction	0	
6. Vocational and Technical Education (non-CTED)	0	
7. Career Education (non-CTED)	0	
8. Career Technical Education (CTED)	800,000	805,000
9. Total (lines 1 through 8. Must equal total of line 24, page 1)	6,047,728	6,484,803
10. IEP required pupil transportation costs coded within Program 400	754,157	760,000

Proposed Ratios for Special Education

(A.R.S. §§15-903.E.1 and 15-764.A.5)	Teacher-Pupil 1 to 18
	Staff-Pupil 1 to 12

Estimated FTE Certified Employees

(A.R.S. §15-903.E.2)		Prior FY	Budget FY
Number of FTE - Certified Employees		170.00	174.00
Number of FTE - Certified Purchased Services Personnel			6.00

Expenditures Budgeted for Audit Services

M&O Fund - Nonfederal	6350	47800
All Funds - Federal	6330	

FY 2023 Performance Pay (A.R.S. §15-920)

Amount Budgeted in M&O Fund for a Performance Pay Component

Do not report budgeted amounts for the Performance Pay Component of the Classroom Site Fund on this line.

Expenditures Budgeted in the M&O Fund for Food Service

Amount budgeted in M&O for Food Service (Fund 001, Function 3100) \$ 40,260
(This amount will be used to determine district compliance with state matching requirements pursuant to Code of Federal Regulations (CFR) Title 7, §210.17(a)]

FUND 010 (CSF)

CLASSROOM SITE FUND (CSF) AND CSF BUDGET LIMIT (A.R.S. §§ 15-977 and 15-978)

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Debt Service and Miscellaneous 6800	Totals		% Increase/ Decrease	
								Prior FY 2022	Budget FY 2023		
1000 Instruction	1.	1,889,900	400,680					2,557,964	2,290,580	-10.5%	1.
2100 Support Services - Students	2.	1,000,000	235,936					1,111,629	1,235,936	11.2%	2.
2200 Support Services - Instructional Staff	3.							0	0	0.0%	3.
2300 Support Services - General Administration	4.							0	0	0.0%	4.
2500 Central Services	5.							0	0	0.0%	5.
3300 Community Services Operations	6.							0	0	0.0%	6.
4000 Facilities Acquisition and Construction	7.							0	0		7.
5000 Debt Service	8.							0	0		8.
Total Expenditures (lines 1-8)	9.	2,889,900	636,616	0	0	0	0	3,669,593	3,526,516	-3.9%	9.

The district has budgeted an amount in Fund 010 equal to the Classroom Site Fund Budget Limit as calculated below.

Classroom Site Fund Budget Limit Calculation

FY 2022 Classroom Site Fund Budget Limit (from FY 2022 latest revised Budget, page 3, line 16)	10.	3,669,593
FY 2022 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	11.	3383867
Unexpended Budget Balance (line 10 minus 11)	12.	285,726
Interest Earned in the Classroom Site Fund in FY 2022	13.	1873
FY 2023 Classroom Site Fund Allocation (provided by ADE, based on \$708)	14.	3238917
Adjustments to FY 2023 Classroom Site Fund Budget Limit (1)	15.	
FY 2023 Classroom Site Fund Budget Limit (Sum of lines 10 through 15) (2)	16.	3526516

(1) This line may be used to recapture lost CSF budget capacity that resulted from underbudgeting in prior fiscal years.

(2) The amounts budgeted on line 7 cannot exceed the respective amounts on this line.

FUND 610 (UCO)

UNRESTRICTED CAPITAL OUTLAY (UCO) FUND

Expenditures		Rentals 6440	Library Books, Textbooks, & Instructional Aids (2) 6641-6643	Property (2) 6700	Redemption of Principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All Other Object Codes (excluding 6900)	Totals		% Increase/ Decrease	
								Prior FY 2022	Budget FY 2023		
Unrestricted Capital Outlay Override (1)	1.							0	0	0.0%	1.
Unrestricted Capital Outlay Fund 610 (6)											
1000 Instruction	2.		2,271,502	1,035,035				2,632,191	3,306,537	25.6%	2.
2000 Support Services											
2100, 2200 Students and Instructional Staff	3.		1,097,783	445,000				1,030,783	1,542,783	49.7%	3.
2300, 2400, 2500, 2900 Administration	4.			595,000				480,000	595,000	24.0%	4.
2600 Operation & Maintenance of Plant	5.	15,000		170,000				169,490	185,000	9.2%	5.
2700 Student Transportation	6.							0	0	0.0%	6.
3000 Operation of Noninstructional Services (5)	7.			20,000				0	20,000	--	7.
4000 Facilities Acquisition and Construction	8.	293,875		50,000				345,000	343,875	-0.3%	8.
5000 Debt Service	9.				235,000	26,000		261,000	261,000	0.0%	9.
Total Unrestricted Capital Outlay Fund (lines 2-9)	10.	308,875	3,369,285	2,315,035	235,000	26,000	0	4,918,464	6,254,195	27.2%	10.

The district has budgeted an amount in the UCO Fund equal to the Unrestricted Capital Budget Limit as calculated on Page 8 of 8.

(1) Amounts in the Unrestricted Capital Outlay Override line 1 above must be included in the appropriate individual line items for Fund 610 and in the Budget Year Total Column.

(5) Expenditures Budgeted in Unrestricted Capital Outlay (UCO) Fund for Food Service

Enter the amount budgeted in UCO for Food Service [Amount will be used to determine district compliance with state matching requirements pursuant to CFR Title 7, §210.17(a)]

(2) Detail by object code:

Unrestricted
Capital Outlay

6641 Library Books\$ 30,000

6642 Textbooks90,000

6643 Instructional Aids3,077,146

673X Furniture and Equipment700,000

673X Vehicles25,000

673X Tech Hardware & Software1,590,035

(6) Expenditures, if any, budgeted in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211.

(3) Includes principal on Capital Equity Fund loans of , principal on capital leases of , and principal on bonds of .

(4) Includes interest on Capital Equity Fund loans of , interest on capital leases of , and interest on bonds of .

DISTRICT NAME Casa Grande Union High School Distict #82

COUNTY Pinal

CTD NUMBER 110502000

VERSION Adopted

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [(A.R.S. §15-904.(B))]

Expenditures		UNRESTRICTED CAPITAL OUTLAY		BOND BUILDING		NEW SCHOOL FACILITIES		ADJACENT WAYS		
		Fund 610		Fund 630		Fund 695		Fund 620 (2)		
		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total Fund Expenditures	1.	4,918,464	6,254,195	0		0		0		1.
Select Object Codes Detail (1)										
6150 Classified Salaries	2.	0		0		0		0		2.
6200 Employee Benefits	3.	0		0		0		0		3.
6450 Construction Services	4.	0		0		0		0		4.
6710 Land and Improvements	5.	0		0		0		0		5.
6720 Buildings and Improvements	6.	0		0		0		0		6.
673X Furniture and Equipment	7.	682,000	700,000	0		0		0		7.
673X Vehicles	8.	20,000	25,000	0		0		0		8.
673X Technology Hardware & Software	9.	1,151,490	1,590,035	0		0		0		9.
6831, 6832, 6833 Redemption of Principal	10.	0		0		0		0		10.
6841, 6842, 6843, 6850, 6860 Interest and Debt-Issuance Costs	11.	0		0		0		0		11.
Total (lines 2-11)	12.	1,853,490	2,315,035	0	0	0	0	0	0	12.
Total amounts reported on lines 2-11 above for:										
Renovation	13.	0		0				0		13.
New Construction	14.	0		0		0		0		14.
Other	15.	1,853,490	2,315,035	0		0		0		15.
Total (lines 13-15, must equal line 12)	16.	1,853,490	2,315,035	0	0	0	0	0	0	16.

(1) Lines 2-11 may not include all budgeted expenditures of the fund. Total budgeted expenditures for each fund should be included on Line 1.

(2) Amount budgeted on line 1 for the Adjacent Ways Fund that will result in a tax levy in FY 2023

SPECIAL PROJECTS

FEDERAL PROJECTS FTE & EXPENDITURES

1.	100-130 ESEA Title I - Helping Disadvantaged Children
2.	140-150 ESEA Title II - Prof. Dev. and Technology
3.	160 ESEA Title IV - 21st Century Schools
4.	170-180 ESEA Title V - Promote Informed Parent Choice
5.	190 ESEA Title III - Limited Eng. & Immigrant Students
6.	200 ESEA Title VII - Indian Education
7.	210 ESEA Title VI - Flexibility and Accountability
8.	220 IDEA Part B
9.	230 Johnson-O'Malley
10.	240 Workforce Investment Act
11.	250 AEA - Adult Education
12.	260-270 Vocational Education - Basic Grants
13.	280 ESEA Title X - Homeless Education
14.	290 Medicaid Reimbursement
15.	374 E-Rate
16.	378 Impact Aid
17.	300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
18.	Total Federal Project Funds (lines 1-17)

STATE PROJECTS FTE & EXPENDITURES

19.	400 Vocational Education
20.	410 Early Childhood Block Grant
21.	420 Ext. School Yr. - Pupils with Disabilities
22.	425 Adult Basic Education
23.	430 Chemical Abuse Prevention Programs
24.	435 Academic Contests
25.	450 Gifted Education
26.	456 College Credit Exam Incentives
27.	457 Results-based Funding
28.	460 Environmental Special Plate
29.	465-499 Other State Projects
30.	Total State Project Funds (lines 19-29)
31.	Total Special Projects (lines 18 and 30)

INSTRUCTIONAL IMPROVEMENT FUND EXPENDITURES (020)

1.	Teacher Compensation Increases
2.	Class Size Reduction
3.	Dropout Prevention Programs (M&O purposes)
4.	Instructional Improvement Programs (M&O purposes)
5.	Total Instructional Improvement Fund (lines 1-4)

FTE		TOTAL ALL FUNCTIONS		
Prior FY	Budget FY	Prior FY	Budget FY	
0.00		1,326,223	1,270,929	1.
0.00		243,515	243,515	2.
0.00		63,905	63,905	3.
0.00		0		4.
0.00		14,006	38,951	5.
0.00		230,317	83,069	6.
0.00		0		7.
0.00		1,016,748	998,306	8.
0.00		0		9.
0.00		0		10.
0.00		0		11.
0.00		386,963	386,963	12.
0.00		0		13.
0.00		752,515	768,514	14.
0.00		80,358	178,763	15.
0.00		618,167	686,590	16.
0.00		10,039,305	10,761,807	17.
0.00	0.00	14,772,022	15,481,312	18.
0.00		158,547	121,545	19.
0.00		0		20.
0.00		0		21.
0.00		0		22.
0.00		0		23.
0.00		0		24.
0.00		0		25.
0.00		61,570	48,812	26.
0.00		2,138	2,138	27.
0.00		0		28.
0.00		25,000	319,416	29.
0.00	0.00	247,255	491,911	30.
0.00	0.00	15,019,277	15,973,223	31.

Prior FY	Budget FY	
0		1.
0		2.
0		3.
144,000	144,000	4.
144,000	144,000	5.

OTHER FUNDS EXPENDITURES

1.	050 County, City, and Town Grants
2.	071 English Language Learner (1)
3.	072 Compensatory Instruction (1)
4.	500 School Plant (2)
5.	510 Food Service
6.	515 Civic Center
7.	520 Community School
8.	525 Auxiliary Operations
9.	526 Extracurricular Activities Fees Tax Credit
10.	530 Gifts and Donations
11.	535 Career & Technical Education Projects
12.	540 Fingerprint
13.	545 School Opening
14.	550 Insurance Proceeds
15.	555 Textbooks
16.	565 Litigation Recovery
17.	570 Indirect Costs
18.	575 Unemployment Insurance
19.	580 Teacherage
20.	585 Insurance Refund
21.	590 Grants and Gifts to Teachers
22.	595 Advertisement
23.	596 Career Technical Education
24.	597 Arizona Industry Credentials Incentive
25.	639 Impact Aid Revenue Bond Building
26.	650 Gifts and Donations-Capital
27.	660 Condemnation
28.	665 Energy and Water Savings
29.	686 Emergency Deficiencies Correction
30.	691 Building Renewal Grant
31.	700 Debt Service
32.	720 Impact Aid Revenue Bond Debt Service
33.	850 Student Activities
34.	Other

INTERNAL SERVICE FUNDS 950-989

1.	9__ Self-Insurance
2.	955 Intergovernmental Agreements
3.	9__ OPEB
4.	9__

Prior FY	Budget FY	
0		1.
0	0	2.
0	0	3.
148,075	154,400	4.
2,958,940	3,031,575	5.
139,488	143,206	6.
12,709	40,990	7.
741,067	708,415	8.
215,814	213,097	9.
195,604	192,509	10.
0		11.
0		12.
0		13.
45,129	45,179	14.
0		15.
6,618	6,618	16.
236,153	229,877	17.
0		18.
0		19.
0		20.
0		21.
0		22.
622,295	622,295	23.
39,514	39,514	24.
0		25.
4,530	4,530	26.
0		27.
0		28.
0		29.
6,134	6,152	30.
2,820,295	2,893,111	31.
0		32.
552,512	471,014	33.
0		34.

0		1.
0		2.
0		3.
33,507	33,507	4.

(1) From Supplement, line 10 and line 20, respectively.
(2) Indicate amount budgeted in Fund 500 for M&O purposes

CALCULATION OF FY 2023 GENERAL BUDGET LIMIT
(A.R.S. §15-947.C)

		A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2023 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	\$ 32,094,710	\$ 772,139
*2.	(a) FY 2023 District Additional Assistance (DAA) (from BSA55 tab, page 4)	\$ 2,405,636	
	(b) DAA Adjustment (from BSA55 tab, page 4)	\$ 0	
	(c) Total DAA (line 2.a plus 2.b)	\$ 2,405,636	2,405,636
*3.	FY 2023 Override Authorization (A.R.S. §§15-481 and 15-482 or 15-949 if small school adjustment phase down applies, see Calculations page, Calculation of Maximum Override for a District No Longer Eligible for a Small School Adjustment, line 6 and Calculation of Small School Adjustment Phase Down Limit, line 6)		
	(a) Maintenance and Operation	3,069,402	
	(b) Unrestricted Capital Outlay		
	(c) Special Program		
*4.	Small School Adjustment for Districts with a Student Count of 125 or less in K-8 or 100 or less in 9-12 (A.R.S. §15-949) (Up to \$50,000 if no election is chosen for phase down, see Calculations page, Calculation of Small School Adjustment Phase Down Limit, line 6)		
*5.	Tuition Revenue (A.R.S. §§15-823 and 15-824) Local (Do not include full-day kindergarten or summer school tuition) (a) Individuals and Other Private Sources (b) Other Arizona Districts (c) Out-of-State Districts and Other Governments State (d) Certificates of Educational Convenience (A.R.S. §§15-825, 15-825.01, and 15-825.02)		
*6.	State Assistance (A.R.S. §15-976) and Special Ed. Voucher Payments Received (A.R.S. §15-1204)		
*7.	Increase Authorized by County School Superintendent for Accommodation Schools [not to exceed amount on Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 15(e)] (A.R.S. §15-974.B)		
8.	Budget Increase for:		
	(a) Desegregation Expenditures (A.R.S. §15-910.G-K)		
*	(b) Tuition Out Debt Service (from Calculations page, Calculation of Tuition Out for High School Students, line 5) (A.R.S. §15-910.M)	0	
*	(c) Budget Balance Carryforward (from Calculations page, Calculation of M&O Fund Budget Balance Carryforward, line 13) (A.R.S. §15-943.01)	7,278,180	
	(d) Dropout Prevention Programs (Laws 1992, Ch. 305, §32 and Laws 2000, Ch. 398, §2)		
	(e) Registered Warrant or Tax Anticipation Note Interest Expense Incurred in FY 2021 (A.R.S. §15-910.N)		
*	(f) Joint Career and Technical Education and Vocational Education Center (A.R.S. §15-910.01)		
*	(g) FY 2022 Performance Pay Unexpended Budget Carryforward (from Calculation page, Calculation of M&O Fund Budget Balance Carryforward, line 10.f) (A.R.S. §15-920)	0	
	(h) Excessive Property Tax Assessed Valuation Judgments (A.R.S. §§42-16213 and 42-16214)		
*	(i) Transportation Revenues for Attendance of Nonresident Pupils (A.R.S. §§15-923 and 15-947)		
*9.	Adjustment to the General Budget Limit (A.R.S. §§15-272, 15-905.M, 15-910.02, and 15-915) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:		
	(b) Decrease for Transfer from M&O to Energy and Water Savings Fund		
	(c) Increase for Energy and Water Savings Fund Transfer to M&O		
	(d) Noncompliance Adjustment		
	(e) ADM/Transportation Audit Adjustment		
	(f) Other:		
*10.	Estimated Allocation of Additional Funding (2016 Prop 123 & Laws 2015, 1st S.S., Ch. 1, §6)		256,875
11.	FY 2023 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 30 cannot exceed this amount)	\$ 41,670,153	
12.	Total Amount to be Used for Capital Expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)		\$ 3,434,650

* Subject to adjustment prior to May 15 as allowed by A.R.S. Revisions are described in the instructions for these lines, as needed.

CALCULATION OF FY 2023 UNRESTRICTED CAPITAL BUDGET LIMIT
(A.R.S. §15-947.D)

UNRESTRICTED CAPITAL BUDGET LIMIT

1. FY 2022 Unrestricted Capital Budget Limit (UCBL) (from FY 2022 latest revised Budget, page 8, line 12)	\$	4,918,464
2. Total UCBL Adjustment for prior years as notified by ADE on BUDG75 report (For budget adoption, use zero.)	\$	
3. Adjusted Amount Available for FY 2022 Capital Expenditures (line 1 + 2)	\$	4,918,464
4. Amount Budgeted in Fund 610 in FY 2022 (from FY 2022 latest revised Budget, page 4, line 10)	\$	4,918,464
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	\$	4,918,464
6. FY 2022 Fund 610 Actual Expenditures (For budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	\$	2,116,082
7. Unexpended Budget Balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	--	2,802,382
8. Interest Earned in Fund 610 in FY 2022	\$	17,163
9. Monies deposited in Fund 610 from Division of School Facilities for donated land (A.R.S. §41-5741.F)	\$	
10. Adjustment to UCBL for FY 2023 (A.R.S. §15-905.M) Include year(s) and descriptions, as applicable. (a) Prior Year Over Expenditures/Resolutions:	\$	
(b) ADM/Transportation Audit Adjustment	\$	
(c) Other:	\$	
11. Amount to be Used for Capital Expenditures (from page 7, line 12)	\$	3,434,650
12. FY 2023 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	\$	6,254,195

(1) The amount budgeted on page 4, line 10 cannot exceed this amount.

SUPPLEMENT TO SCHOOL DISTRICT ANNUAL EXPENDITURE BUDGET FOR DISTRICTS THAT BUDGET FOR ENGLISH LANGUAGE LEARNERS (A.R.S. §§15-756.04 and 15-756.11)

English Language Learners Supplement		FTE		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Other 6800	Totals		% Increase/ Decrease
		Prior FY	Budget FY							Prior FY 2022	Budget FY 2023	
Expenditures												
English Language Learner Fund 071 (A.R.S. §15-756.04)												
1000 Instruction	1.	0.00								0	0	0.0%
2000 Support Services												
2100 Students	2.	0.00								0	0	0.0%
2200 Instructional Staff	3.	0.00								0	0	0.0%
2300 General Administration	4.	0.00								0	0	0.0%
2400 School Administration	5.	0.00								0	0	0.0%
2500 Central Services	6.	0.00								0	0	0.0%
2600 Operation & Maintenance of Plant	7.	0.00								0	0	0.0%
2700 Student Transportation	8.	0.00								0	0	0.0%
2900 Other	9.	0.00								0	0	0.0%
Total (lines 1-9) (to Budget, page 6, Other Funds, line 2)	10.	0.00	0.00	0	0	0	0		0	0	0	0.0%
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)												
1000 Instruction	11.	0.00								0	0	0.0%
2000 Support Services												
2100 Students	12.	0.00								0	0	0.0%
2200 Instructional Staff	13.	0.00								0	0	0.0%
2300 General Administration	14.	0.00								0	0	0.0%
2400 School Administration	15.	0.00								0	0	0.0%
2500 Central Services	16.	0.00								0	0	0.0%
2600 Operation & Maintenance of Plant	17.	0.00								0	0	0.0%
2700 Student Transportation	18.	0.00								0	0	0.0%
2900 Other	19.	0.00								0	0	0.0%
Total (lines 11-19) (to Budget, page 6, Other Funds, line 3)	20.	0.00	0.00	0	0	0	0		0	0	0	0.0%

SUMMARY OF SCHOOL DISTRICT ADOPTED EXPENDITURE BUDGET

CTD NUMBER 110502000

VERSION Adopted

I certify that the Budget of Casa Grande Union High School District, Pinal County for fiscal year 2023 was officially adopted by the Governing Board on, June 28, 2022, and that the complete Adopted Expenditure Budget may be reviewed by contacting Gina Salazar at the District Office, telephone 520-316-3360 x1107 during normal business hours.

President of the Governing Board

1. Average Daily Membership:		Prior Year	Budget Year	4. Average Teacher Salaries (A.R.S. §15-903.E)	
	2021 ADM	2022 ADM	2023 ADM	1. Average salary of all teachers employed in FY 2023 (budget year)	55,715
Attending	3,562.5430	3,750.2805	3,908.0000	2. Average salary of all teachers employed in FY 2022 (prior year)	54,090
2. Tax Rates:				3. Increase in average teacher salary from the prior year	1,625
Primary Rate (equalization formula funding and budget add-ons not required to be in secondary rate)		Prior FY	Est. Budget FY	4. Percentage increase	3%
		2.1351	2.1351	Comments on average salary calculation (Optional):	
Secondary Rate (voter-approved overrides, bonds, and Career Technical Education Districts, and desegregation, if applicable)		0.8343	0.8343		
3. Budgeted Expenditures and Budget Limits:					
		Budgeted Expenditures	Budget Limit		
Maintenance & Operation Fund		41,670,153	41,670,153		
Classroom Site Fund		3,526,516	3,526,516		
Unrestricted Capital Outlay Fund		6,254,195	6,254,195		

MAINTENANCE AND OPERATION EXPENDITURES							
	Salaries and Benefits		Other		TOTAL		% Inc./(Decr.) from Prior FY
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
100 Regular Education							
1000 Instruction	12,368,664	16,585,173	1,581,918	205,000	13,950,582	16,790,173	20.4%
2000 Support Services							
2100 Students	2,232,558	2,273,581	22,675	61,975	2,255,233	2,335,556	3.6%
2200 Instructional Staff	358,291	640,000	365,457	130,000	723,748	770,000	6.4%
2300, 2400, 2500 Administration	3,429,935	3,506,812	763,597	1,079,886	4,193,532	4,586,698	9.4%
2600 Oper./Maint. of Plant	2,590,561	2,923,320	2,972,842	2,430,103	5,563,403	5,353,423	-3.8%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	240,000	108,000	7,000	20,000	247,000	128,000	-48.2%
610 School-Sponsored Cocurric. Activities	190,000	175,000	1,000	20,000	191,000	195,000	2.1%
620 School-Sponsored Athletics	820,959	915,000	73,000	65,000	893,959	980,000	9.6%
630, 700, 800, 900 Other Programs	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal	22,230,968	27,126,886	5,787,489	4,011,964	28,018,457	31,138,850	11.1%
200 and 300 Special Education							
1000 Instruction	3,488,182	4,224,138	953,382	663,515	4,441,564	4,887,653	10.0%
2000 Support Services							
2100 Students	829,283	942,173	348,340	233,273	1,177,623	1,175,446	-0.2%
2200 Instructional Staff	385,441	361,548	17,600	50,000	403,041	411,548	2.1%
2300, 2400, 2500 Administration	0	0	25,500	8,770	25,500	8,770	-65.6%
2600 Oper./Maint. of Plant	0	0	0	1,386	0	1,386	--
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. of Noninstructional Services	0	0	0	0	0	0	0.0%
Special Education Subsection Subtotal	4,702,906	5,527,859	1,344,822	956,944	6,047,728	6,484,803	7.2%
400 Pupil Transportation	0	0	3,650,000	4,046,500	3,650,000	4,046,500	10.9%
510 Desegregation	0	0	0	0	0	0	0.0%
530 Dropout Prevention Programs	0	0	0	0	0	0	0.0%
540 Joint Career and Technical Education and Vocational Education Center	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	0	0	0	0	0	0	0.0%
TOTAL EXPENDITURES	26,933,874	32,654,745	10,782,311	9,015,408	37,716,185	41,670,153	10.5%

SUMMARY OF SCHOOL DISTRICT ADOPTED EXPENDITURE BUDGET (Concl'd)

CTD NUMBER 110502000
 VERSION Adopted

TOTAL EXPENDITURES BY FUND				
Fund	Budgeted Expenditures		\$ Increase/(Decrease) from Prior FY	% Increase/(Decrease) from Prior FY
	Prior FY	Budget FY		
Maintenance & Operation	37,716,185	41,670,153	3,953,968	10.5%
Instructional Improvement	144,000	144,000	0	0.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	3,669,593	3,526,516	(143,077)	-3.9%
Federal Projects	14,772,022	15,481,312	709,290	4.8%
State Projects	247,255	491,911	244,656	98.9%
Unrestricted Capital Outlay	4,918,464	6,254,195	1,335,731	27.2%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	2,820,295	2,893,111	72,816	2.6%
School Plant Fund	148,075	154,400	6,325	4.3%
Auxiliary Operations	741,067	708,415	(32,652)	-4.4%
Bond Building	0	0	0	0.0%
Food Service	2,958,940	3,031,575	72,635	2.5%
Other	2,110,007	2,048,488	(61,519)	-2.9%

M&O FUND SPECIAL EDUCATION PROGRAMS BY TYPE		
Program (A.R.S. §§15-761 and 15-903)	Prior FY	Budget FY
Total All Disability Classifications	5,247,728	5,679,803
Gifted Education	0	0
Remedial Education	0	0
ELL Incremental Costs	0	0
ELL Compensatory Instruction	0	0
Vocational and Technical Education (non-CTED)	0	0
Career Education (non-CTED)	0	0
Career Technical Education (CTED)	800,000	805,000
TOTAL	6,047,728	6,484,803

PROPOSED STAFFING SUMMARY				
Staff Type	Purchased Services Personnel FTE	Employee FTE	Total FTE	Staff-Pupil Ratio
Certified --				
Superintendent, Principals, Other Administrators		16	16	1 to 244.3
Teachers		143	143	1 to 27.3
Other		16	16	1 to 244.3
Subtotal	0	175	175	1 to 22.3
Classified --				
Managers, Supervisors, Directors		12	12	1 to 325.7
Teachers Aides		16	16	1 to 244.3
Other		96	96	1 to 40.7
Subtotal	0	124	124	1 to 31.5
TOTAL	0	299	299	1 to 13.1
Special Education --				
Teacher		25	25	1 to 18.0
Staff		40	40	1 to 12.0

FY 2023 Truth in Taxation Work Sheet (A.R.S. §15-905.01)

1.	FY 2023 Truth in Taxation Base Limit (from FY 2022 TNT work sheet, line 3 + line 11)	\$ 0
2.	Deduction for discontinued programs	
3.	Adjusted FY 2023 TNT Base Limit	\$ 0

**Primary Property Tax Rate
Related to Budgeted
Expenditures**

FY 2023 Budgeted Expenditures

4.	Desegregation (no longer a primary levy, must be zero)	\$ 0
5.	Dropout Prevention (from page 1, line 27)	0
6.	Joint Career and Technical Education and Vocational Education Center	0
7.	Small School Adjustment (from page 7, line 4, columns A and B)	\$ 0

Adjustments for FY 2022 Expenditures

8.	Desegregation, Dropout Prevention, and Joint Career and Technical Education and Vocational Education Center	
a.	FY 2022 Total Actual Expenditures for programs above	\$
b.	Sum of FY 2022 original budget amounts for programs above (from FY 2022 TNT work sheet, sum of lines 4, 5, and 6)	0
c.	Expenditures over/(under) original budget (line 8.a minus line 8.b)	\$ 0
9.	Small School Adjustment	
a.	FY 2022 final budget for Small School Adjustment	\$
b.	FY 2022 original budget for Small School Adjustment (from FY 2022 TNT work sheet, line 7)	\$ 0
c.	Amount over/(under) budget for Small School Adjustment (line 9.a minus line 9.b)	\$ 0
10.	Total (add lines 4 through 7 and line 8.c. and line 9.c.)	\$ 0
11.	Excess over Truth in Taxation Limit (1) (Line 10 minus line 3. If negative, enter zero.)	\$ 0
12.	Amount to be Levied in FY 2023 for Adjacent Ways pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1)	\$ 0
13.	Amount to be Levied in FY 2023 for Liabilities in Excess of the Budget pursuant to A.R.S. §15-907 (1)	\$

Calculations for Truth in Taxation Notice

A.	Sum of lines 11, 12, and 13	\$ 0
B.1.	Current Assessed Value	\$
B.2.	(Line 3 divided by line B.1) x \$10,000	\$ (2)
C.1.	Sum of lines 3, 11, 12, and 13	\$ 0
C.2.	(Line C.1 divided by line B.1) x \$10,000	\$ (2)

- (1) If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation Hearing Notice as described in A.R.S. §15-905.01.
- (2) \$10,000 is used in these calculations to determine the amounts to include on the truth in taxation hearing notice for a \$100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.